IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

OP.No. 12988 of 2003(U)

PETITIONER:

THOMAS GEORGE, THOOMPUNKAL HOUSE,
KAYAMKULAM, ALLEPPEY-690 502.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:
----

1. **THE COMMISSIONER OF CUSTOMS,**
   CUSTOMS HOUSE, COCHIN-682 009.

2. **THE DEPUTY COMMISSIONER OF**
   CUSTOMS (IMPORTS) OFFICE OF THE
   COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE,
   COCHIN - 682 009.

BY ADV. SRI.JOHN VARGHESE, SCGSC

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/03/2007 ALONG WITH WPC NO. 16462 OF 2003, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO.12988/2003 U

ORDER ON C.M.P.NO.22085/2003 AND I.A.NO.6883/2003 IN I.A.NO.12988/2003 U

DISMISSED

14/03/2007 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE ORDER IN ORIGINAL 2/2001/COMMISSIONER, DTD. 10/01/2001 ISSUED BY THE SECOND RESPONDENT.**

EXT.P2: **COPY OF THE LETTER F.NO.S-60/24/2002 A.S. CUS. DTD. 25/02/2003 ISSUED BY THE SECOND RESPONDENT.**

EXT.P3: **COPY OF THE ORDER IN ORIGINAL PETITION NO.22702 OF 2002 IN C.M.P.NO.38902 OF 2002, DTD. 04/12/2002 BEFORE THIS HONOURABLE HIGH COURT OF KERALA.**

/TRUE COPY/

KSS

KURIAN JOSEPH, J.

O.P.Nos. 12988 and 16462 of 2003

Dated this the 14th day of March, 2007

JUDGMENT

The issue raised in these writ petitions pertains to the claim for differential duty. According to the first respondent, the Directors of the Company are personally liable. The issue was considered by this court leading to judgment dated 18-12-2006 in O.P.No.22702/2002 wherein it has been held that there cannot be any personal liability for the Directors of the Company for the differential duty. For parity of reasons, these writ petitions are also allowed quashing the impugned proceedings.

(KURIAN JOSEPH, JUDGE)

ahg.

KURIAN JOSEPH, J.

O.P.Nos.12988 & 16462/2003

JUDGMENT

14th March, 2007